

House Bill 395 (AS PASSED HOUSE AND SENATE)

By: Representatives Wilkinson of the 52<sup>nd</sup>, Burkhalter of the 50<sup>th</sup>, and Martin of the 47<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from sales and use taxes, so as to extend the exemption for sales of certain  
3 tangible personal property used in direct connection with the construction of certain  
4 symphony halls; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
8 sales and use taxes, is amended by revising subparagraph (A) of paragraph (78) as follows:  
9 "(78)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from  
10 the effective date of this paragraph until September 1, ~~2009~~ 2011, sales of tangible  
11 personal property used in direct connection with the construction of a new symphony  
12 hall facility owned or operated by an organization which is exempt from taxation under  
13 Section 501(c)(3) of the Internal Revenue Code if the aggregate construction cost of  
14 such facility is \$200 million or more."

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.